IN THE HIGH COURT OF JUDICATURE AT BOMBAY
ORDINARY ORIGINAL CIVIL JURISDICTION

INCOME TAX REFERENCE NO.231 OF 1998

The Commissioner of Income-tax,
Bombay City - II, Bombay .. Applicant.
V/s.
M/s.Mogul Lines Ltd. .. Respondent.

Mr.Ashok Kotangale for the applicant.

CORAM : V.C. DAGA &
J.P. DEVADHAR, JJ.

DATED : 11TH OCTOBER, 2005.

P.C. :

1. Heard the learned counsel for the applicant. The Tribunal has referred following question for the opinion of this Court reading as under :-

> Whether in the facts and in the circumstances of the case, the words 'period of employment outside India' occurring in clause b(i) of second proviso to section 40A(5) would cover services of personnel and ships under the Indian Flag on the High Seas or Non-Indian Ports, for assessment year 1979-80 ?

2. The above question has already been answered by the Division Bench of this Court in the case of **CIT V/s. Indo Oceanic Shipping Co. Ltd. [(2001) 247 ITR 247 (Bom)]** in favour of the assessee and against the revenue. In this view of the matter, question stands answered in affirmative for the reasons stated in the case of Indo Oceanic Shipping Co. Ltd. Reference, accordingly stands disposed of with no order as to costs.

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